

Civilian Defense Unit Changes Name

Name of the Volunteer Reserve Corps has been changed to Red Cross Volunteer First Aid Detachment, according to Casper Clemmer, who is chairman of the group under direction of Mrs. R. R. Smith, general chairman of the Torrance branch of the Red Cross.

The Detachment needs 60 able-bodied men for first aid and stretcher service. Instruction and registration is every

AND THE FIRST ARE LAST "It's the last shots, not the first, that count," says Secretary of War Stimson. This is especially true when you get the last shots in first.

During most of the world history the climate has been milder and less varied than at present.

This is the end of an ice age, with the polar ice still retreating. There have been five major ice ages.

Wednesday night, 6:30 to 10:30 p. m. in the city court room.

Cards to Aid U. S.-Born Japanese



These members of the San Pedro, Calif., chapter of Japanese-American Citizens' League stand in line to get registration cards certifying them as U. S. citizens.

Proper Knowledge of Income Tax Involves Basic Definitions

Readers of this series on Income Tax Returns and how to make them out with a minimum of trouble—written especially for this newspaper by Judge John Shidler—will obtain greater value from the information if they follow Judge Shidler's comments with an actual copy of the 1941 Return. The writer announces he will be glad to answer any questions about Income Tax if they are written to him care of this newspaper. He will not, however, answer verbal inquiries at his chambers in the Torrance city hall.

By JUDGE JOHN SHIDLER

This installment—third of the series—is all about the form of the Return. We know about the main sections generally but not particularly. They are "Income," "Deductions," and "Computation of Tax." The questions which are to be found deep on page 2 of the Return require written word answers and are self explanatory. Even if one makes a mistake on them it would not cause him to underpay or overpay his tax.

Most of the front page of the return is for figures only. Do not write words on page one after writing your address. We find in the left hand margin of the Return a row of numbers running down the page and they refer to ITEMS.

Each ITEM (which means "a thing" or a "subject") has a title or a group of words to explain what it is. And each item has, on the right hand side of the page a place for the taxpayer to write the total of dollars he gained or lost of the ITEM.

Keeps Things Neat

Thus ITEM 1 is entitled "Salaries and other compensation for personal services." It has some places for figures to be written and then the end of this line terminates in a "box" into which also terminate ITEMS 2, 3, 4, 5, 6, 7, 8, and 9. This "box" is the income box and all incomes must be in there.

There is a little box for each main division of the Return. Each main division will be added and only totals are carried outside these boxes into the farthest right hand column on the page. This is an accounting practice, this boxing, and it keeps things neat. So we find a box for Income, a box for Deductions, and that one must do for both Personal Exemption, and Credit for Dependents, while Earned Income Credit gets a box with Government Interest. (More about this later).

We have moved pretty rapidly and used a lot of technical terms. Are you tired or does your head hurt? Just remember that if you stick with this thing you can argue viciously during February and March, and perhaps convince someone you are right. These arguments are good in mixed company and will be ideal in bomb shelters during blackouts.

Schedules on Back Page

Last year, 1941, I heard income tax arguments on buses, street cars, in department stores, at the movies, at a steel mill, in a bank, on a movie set, at a radio broadcast, and on a golf links.

All right. We will not forget that each ITEM includes a NUMBER, TITLE, and a blank space for a DOLLAR TOTAL. Further, we will write on the front page anything but figures, and even further, some ITEMS have a parenthesized schedule reference. These schedules, on the back page, are the places where you explain how you arrived at your totals which you wrote on the front page. If the government wants to know, it will give you a schedule, otherwise, the gov't is telling you, you need not explain this ITEM.

Now we will tie into the ITEMS numbered 1, 2, 3, 4, 5, and 6. They all refer to INCOME. As this is an INCOME tax you can see that this is important to understand.

Deductible Expenses

We find a strange situation after the word "services" under ITEM 1. It is that the words "Amount" and "Deductible Expenses" appear in italics above

Indies Has Mechanized Cavalry



Some of the mechanized cavalry of the Netherlands East Indies Army, now battling Japanese invaders, is equipped with these light armored cars. These cars were built in Java, on American chassis. Photo courtesy Netherlands Information Bureau.

CALIFORNIA SPEAKS!

Significant Statements by Interesting Californians

NORMAN "CHIEF" STANDLEE, former Stanford football ace, complaining Army doctor rated him color blind—"What the devil's the difference? I certainly can tell a Jap when I see one."

MISS SIGNA MARIE HOLM, dean of women, Lodi High School—"Adolescents need parents more than they need teachers, preachers or anyone else. They want parents who are at home when there is need for them."

COL. J. E. LYON, chemical warfare officer, addressing Oakland chemical society—"War gas isn't as deadly as many people think. You can sniff a little of it without any serious effects. All you need do is get away from that area as quickly as possible."

MISS LOU RICHARDSON, S. F., regional defense official—"Women must bear always in mind the days when the war will be over. While our men are

Officer Barnett Called to Army

Officer Willard "Barney" Barnett of the police department notified Police Chief John Stroh early this week that he has been advised his "number is up" and he is scheduled to leave with the next contingent of selectees from this district. Barnett will become the second officer to enter Army training if he is not again deferred. Officer Gene Garner served with a military police unit until he was honorably discharged last September 19 after he had enlisted in March.

fighting, we must think in terms of the peace to come after victory."

MAJ. GEN. DAVID F. BARROWS—"This is going to be a hard war. But we have learned there is no room in the Pacific for two fleets. The ocean will belong to us, and that's that."

MISCHA AUER, actor—"All money in Hollywood is really the high cost of leaving."

"Don't sell 'safety' short."

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| Libby's Corn Beef HASH, No. 1 cans | 14c | Goodwin's AMMONIA, pts. | 12c |
| Libby's TOMATO JUICE | | Borax CHIPS, 1-gal. box | 21c |
| 3 No. 2 cans | 25c | BORAXO, 2 cans | 25c |
| Libby's Vienna SAUSAGE, 1/2 size | 11c | IT MAGIC CLEANER, sml. pkg. | 10c |
| B. & M. BAKED BEANS | | Antrol SYRUP, Complete Set | 39c |
| 2 16-oz. cans | 21c | BRILLO, small pkg. | 7c |
| King Kelly MARMALADE, 2-lb. jars | 23c | | |
| Skippy PEANUT BUTTER, 1-lb. jars | 27c | | |
| Brer Rabbit Green Label MOLASSES, No. 1 1/2 cans | 13c | | |

Last Half of Taxes are Due Before April 20

Last half taxes are due and payable between now and April 20, according to a reminder today from County Tax Collector H. L. Byram.

The taxes are those levied by the county, the flood control district and other special districts, with one or two exceptions, also are collecting their second half taxes at this time.

Well over half—63 per cent to be exact—of the taxes due by last December 5 were paid in by property owners, some of whom paid their entire tax bill as early as last November.

After April 20 a penalty of three per cent will be added to second half taxes unpaid by then. A penalty of a 8 per cent already has been added to taxes due but unpaid by last Dec. 20. A charge of 50 cents for each item on the tax bill is made in addition to the interest penalties, Byram said.

Tax Examiners To Give Aid Here Feb. 26-27

Those who need assistance in compiling their 1941 Income tax returns may consult with the two deputy examiners who will be at the Torrance Municipal Water department office (formerly the Chamber of Commerce building on El Prado) Feb. 26 and 27, Mrs. L. B. Kelsey, secretary of the Torrance Chamber, announced today.

Examiner Dougherty will be on duty there from 1 to 10 p. m. Thursday, Feb. 26, and Examiner Holmes will be available at the same location from 8:30 a. m. to 4:30 p. m. Friday, Feb. 27.

Navy Mothers Change Time Of Meeting

Owing to the fact that so many members cannot attend daytime meetings, the Little Hills Navy Mothers club will try again to hold an evening meeting on the third Monday of each month. The meeting on the first Monday will be at 2 p. m. in the social hall of the First Christian church, Torrance, and the evening meetings at the homes of members.

At the Monday afternoon session two new members, Mrs. Ida Snyder and Mrs. Lola O'Brien of Torrance, were admitted. Installation of officers was held Sunday in the church. Rev. Frank Porter was speaker and Mrs. Lenore Ulrich sang, accompanied by Mrs. Anna White. In keeping with emergency conditions, all elaboration was dispensed with, including decorations and gifts. Mrs. Irene Smith was installed as color bearer instead of Mrs. Ella Malcombe who was unable to be present.

Mrs. Joseph Bader has resigned as welfare chairman, due to press of other duties and Mrs. Vera Paige has accepted the chairmanship.

To prevent fraud, the Census bureau has suggested setting up a central "index" of deaths against which birth certificates might be checked. Federal investigators report that some persons have attempted to pass off the birth certificates of deceased persons as their own.

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Give our fighting men the guns, the planes, the tanks they need! Bonds buy bombs. Every dime, every dollar you put into Defense Bonds and Stamps is a blow at the enemy. Hit them where it hurts—buy bonds! Bonds cost as little as \$18.75 up—stamps as little as 10 cents up.

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- RIPE FUERTE (CALAVO) AVOCADOES each 5c

GRUBB'S MARKET

VICTORY MEALS ARE IMPORTANT NOW

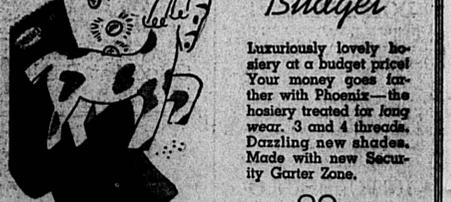
Today, more than ever before it's important for every homemaker to feed her family meals containing maximum nutritional value.

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